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§23-405.

- (a) In addition to any other powers granted or duties imposed by this subtitle, each board of library trustees has the powers and duties set forth in this section.
- (b) (1) Except as provided in paragraph (2) of this subsection, each board of library trustees:
- (i) Shall establish and operate the library to provide free services to residents of the county in which it is located; and
- (ii) May permit persons outside of the county to use the library facilities on the terms and conditions it determines.
- (2) In Baltimore City and Baltimore, Charles, Montgomery, and Prince George's counties, the board of library trustees in each of these counties may permit a library to charge fees for the rental of media.
 - (c) Each board of library trustees may:
 - (1) Establish and operate libraries at any location in the county;
 - (2) Determine the policy of the library; and
- (3) Adopt reasonable rules, regulations, and bylaws for the use of the library and the conduct of its business.
 - (d) Each board of library trustees may:
 - (1) Advise in the preparation of, and approve, the library budget;
- (2) Receive, account for, control, and supervise, under the rules and regulations of the county governing body, the spending of all public funds received by the library; and
- (3) Use the services of the fiscal agencies of the county governing body.
 - (e) Each board of library trustees shall:

- (1) Provide for an audit at least annually, by an accountant approved by the State Librarian of its business and financial transactions and of the accounts of its treasurer;
 - (2) Make public the results of the annual audit; and
- (3) Make an annual report to the county governing body and the State Librarian on or before November 1 of each year, except that a county having a population of more than 500,000 and having a county library agency as provided by § 23–401(b) of this subtitle shall submit their report by January 1. The report shall show:
- (i) The amounts of money received from the library fund and other sources;
 - (ii) The itemized expenses;
 - (iii) The number of books and periodicals the library has;
 - (iv) The results of the annual audit; and
 - (v) Any other information the State Library Board requires.
 - (f) Each board of library trustees may:
- (1) Accept any gift, grant, or appropriation for library purposes from any person under any appropriate terms and conditions;
 - (2) Own and dispose of these gifts, grants, and appropriations;
- (3) Recommend to the county governing body the acquisition, use, or conveyance of property, for any purpose valid under this subtitle;
- (4) Select the location of and approve plans for the erection of library buildings, subject to the approval of the county governing body;
 - (5) Make contracts for any library service with any person; and
- (6) Do anything else necessary for the proper control and development of the library.

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